IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: YAMASAKI, Sei, et al. Group Art Unit: 3671

Serial No.: 10/520,281 Examiner: Raymond W. Addie

Filed: January 28, 2005 P.T.O. Confirmation No.: 7441

For. VEHICLE IMPACT ATTENUATOR

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Date: April 18, 2007

Sir:

This is a Preliminary Amendment for the above-captioned patent application. Please amend the above-identified application as follows:

Amendments to the Abstract begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.

An **Appendix** including Replacement Abstract of the Disclosure is attached following page 18 of this paper.